

Transportation Planning Agencies Financial Transactions Report Instructions



**California State Controller's Office
Division of Accounting and Reporting
Local Government Reporting Section**

Transportation Planning Agencies Financial Transactions Report Instructions

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Transportation Planning Agencies Financial Transactions Report Instructions

Introduction

The purpose of the Transportation Planning Agencies Financial Transactions Report is to provide financial data to the California State Legislature and other interested parties about transportation planning agencies, boards, and commissions and their activities on a basis as uniform and comparable as possible. This report is meant to complement the information reported in the California State Controller's Transit Operators Financial Transactions Report.

Pursuant to Public Utilities Code Section 99406 and California Code of Regulations (CCR) Section 6660, the California State Controller developed the Transportation Planning Agencies Financial Transactions Report. This annual report is required to be filed by all transportation planning agencies who are governed by the regulations of the Transportation Development Act (TDA), or are California special districts engaged in transportation planning or funding. Senate Bill 498, Chapter 673, Statutes of 1987 requires the California State Controller to publish the financial transaction reports in an annual report to the Legislature.

Prior to the enactment of Senate Bill 498, most transportation planning agencies were required by statute or administrative code to submit reports of their financial transactions to the California State Controller and the California Department of Transportation. Two separate reports are no longer necessary because that information is now collected in the Transportation Planning Agencies Financial Transactions Report.

Transportation Planning Agencies Financial Transactions Report Instructions

Filing Instructions:

General reporting instructions, electronic report format instructions, paper reporting forms, and applicable California laws and regulations related to the reporting requirements for preparing the Transportation Planning Agencies Financial Transactions Report are available on the California State Controller's Web site at www.sco.ca.gov.

Who Must File:

All transportation planning agencies must annually file the Transportation Planning Agencies Financial Transactions Report as required by Public Utilities Code section 99406 and Government Code Section 12463.1, and as detailed in California Code of Regulations section 6660, and prescribed in

What to File:

The following reports must be submitted by the statutory deadline. Although the Transportation Planning Agencies Financial Transactions Report can be submitted in the prescribed electronic report format, the signed Cover Page Form of the Transportation Planning Agencies Financial Transactions Report must be mailed in paper form to complete filing requirements.

- **Transportation Planning Agencies Financial Transactions Report** (including signed Cover Page Form)

When to File:

The paper report is due within 90 days after the close of the agency's fiscal year, or 110 days if filing the California State Controller's electronic format report. Be advised that there is no statutory authority for the California State Controller to grant extensions for filing this report.

How to File:

All reports must be filed by the respective deadline via one of the following methods. Reports can be filed via the Internet File Transfer Protocol process, U.S. Mail, or Express Mail.

By File Transfer Protocol:

The electronic report can be filed via your agency's File Transfer Protocol or by using your Web browser. Please refer to the Automated Report Guidelines available on the California State Controller's Web site at:

www.sco.ca.gov/ard_locinstr_trpa_forms.html

Please remember that the signed Cover Page Form must be mailed to the California State Controller's Office to complete filing requirements.

Transportation Planning Agencies Financial Transactions Report Instructions

Filing Instructions - (Continued):

By U.S. Mail:

California State Controller's Office
Division of Accounting and Reporting
Local Government Reporting Section - **TPA Unit**
P.O. BOX 942850
Sacramento, CA 94250-5875

By Express Mail:

California State Controller's Office
Division of Accounting and Reporting
Local Government Reporting Section – **TPA Unit**
3301 C Street, Suite 740
Sacramento, CA 95816

Electronic Report Format:

The electronic reporting forms and general instructions for preparing the Transportation Planning Agencies Annual Report are available for download on the SCO's website at:

http://www.sco.ca.gov/ard_locinstr_trpa_forms.html

The automated reporting guidelines provide a step-by-step guide through the electronic reporting process and electronic transmission of the completed report. A file containing your reported data will be generated once you complete your electronic report. This file can be submitted to the State Controller's Office via the Internet. If you do not have access to the Internet to use the File Transfer Protocol process to submit your report, the completed electronic report can be copied to a diskette and mailed to the California State Controller's Office at the address above.

Paper Reports:

Reporting forms and general instructions can be printed from the SCO's website at:

www.sco.ca.gov/ard_locinstr_trpa_forms.html

If you do not have access to the Internet, you can call (916) 322-9672 to request that forms and instructions be mailed to you.

Report Preparation Assistance:

The answers to commonly asked questions can be found in these instructions. If an agency needs additional assistance, please contact the appropriate state agency as follows:

Questions on the financial transactions report should be directed to the California State Controller's Office at (916) 322-9672, or for the hearing impaired TDD only at (916) 323-4991.

Questions about the Transportation Development Act should be directed to the California Department of Transportation at (916) 654-7223.

Transportation Planning Agencies Financial Transactions Report Instructions

General Instructions:

Accounting System

This report is based on the accounting principles as promulgated by the Governmental Accounting Standards Board (GASB). Information on governmental accounting can be found in the Governmental Finance Officers Association (GFOA) publication, 2001 *Governmental Accounting Auditing, and Financial Reporting* (GAAFR). The financial statements that comprise this report do not necessarily conform to GASB standards but are intended to provide a uniform and comprehensive summary of the results of operations of the transportation planning agencies.

The reporting forms provided encompass the diversity of accounting practices and financial reporting used by transportation planning agencies. There is no prescribed uniform system of accounts for transportation planning agencies. Therefore, each agency must prepare this report using the fund types and account groups from which it prepares its annual financial statements. Thus an agency that utilizes proprietary or enterprise fund accounting should also report those transactions using the **Balance Sheet - Fiduciary and Proprietary Funds** and **Statement of Revenues and Expenditures - Proprietary Fund Types Forms**. Complete only the forms and columns that are relevant to the accounting basis used by your agency.

For the purposes of this report, the Local Transportation Fund (LTF) and State Transit Assistance Fund (STAF) must be reported separately on the **Fiduciary Funds Types Form**. Although many agencies account for these funds in special revenue funds, all agencies must report their LTF and STAF funds as a fiduciary fund type.

Audit Requirement

Although the Transportation Planning Agencies Financial Transactions Report is not required to be audited, it is desirable for an agency to have its audit completed for use in preparing this financial report.

Funds and Account Groups:

The General Fund is used to account for all resources not required to be accounted for in another fund.

Special Revenue Funds are used to account for resources that are legally or administratively restricted for specific purposes.

Debt Service Funds are established to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

Capital Projects Funds are created to account for financial resources to be used for the requisition or construction of major capital facilities (other than those financed by Proprietary Funds, Special Assessment Funds, and Trust Funds).

Enterprise Funds are used to account for operations that are financed and operated in a manner similar to a business enterprise.

Expendable Trust Funds account for assets held by the reporting government that have been provided to the government through a trust agreement. In this fund, both the principal and the earnings on the principal may be expended in accordance with applicable trust agreements. For the purposes of this report both the LTF and the STAF are treated as expendable trust funds.

Transportation Planning Agencies Financial Transactions Report Instructions

General Instructions - (Continued):

General Long-Term Debt Account Group is a self-balancing group of accounts set up to account for the un-matured long-term debt.

General Fixed Assets Account Group is a self-balancing group of accounts set up to account for the fixed assets of the agency.

Definition of Terms

The Fund Schedule of Apportionments and the Schedule of Allocations, Expenditures and Purposes Regarding the Local Transportation Fund and the State Transit Assistance Fund are concerned with the amounts apportioned, allocated, and expended by the action of the transportation planning agency. These forms identify the purposes of the allocations or expenditures to the various LTF or STAF claimants. The TDA defines the most important terms and is with one exception, the source for the following definitions.

Allocation

The amounts specified in an allocation instruction by the transportation planning agency authorizing the county auditor to set funds aside or make payments to a claimant. An allocation from final allocation instructions is reported on the **Schedule of Allocations and Purposes Regarding the Local Transportation Fund by Claimant Form** under the category "Allocations".

Refer to Public Utilities Code sections 99230, 99235, 99313, and 99314 and California Code of Regulations sections 6618, 6659, 6714, and 6753 for more detailed information.

Apportionment

The amounts of the area apportionments from the LTF as determined by the transportation planning agency and reported to the various claimants pursuant to CCR Section 6644. Apportionment can be defined as the statutorily mandated division of LTF by population to areas within a county. Apportionments are reported on the **Local Transportation Fund Schedule of Apportionments by Areas of Apportionment Form**.

Refer to Public Utilities Code section 99231 et seq. and California Code of Regulations Section 6644 for more detailed information.

Expenditure

Expenditure is an accounting term that refers to decreases in net financial resources. The term expenditure is not synonymous with allocation, although the expenditure amount may equal the allocation amount. Expenditures are the actual activities in the LTF or STAF trust funds.

Reporting Format Requirements:

Required Versus Optional Forms

All required forms must be completed. Those forms referred to as "optional" must be completed, if applicable to the agency's activities in order to prepare a complete report for the agency. The reporting forms are organized in the order in which they should be completed.

Transportation Planning Agencies Financial Transactions Report Instructions

General Instructions - (Continued):

All agencies must complete the following forms:

Cover Page Form

General Information Form

Statement of Revenues, Expenditures, and Changes in Fund Balance - Local Transportation Fund

Statement of Revenues and Expenditures - Governmental Fund Types

Statement of Revenues and Expenditures - Fiduciary Fund Types

Statement of Revenues and Expenditures - Proprietary Fund Types

Local Transportation Fund Balance Sheet

Balance Sheet - Governmental Fund Types

Balance Sheet - Fiduciary Funds and Proprietary Funds

Balance Sheet - Account Groups and Memo Totals

Agencies responsible for administration of the Local Transportation Fund and/or the State Transit Assistance Fund must also complete the following forms:

Local Transportation Fund Schedule of Apportionments by Areas of Apportionment

Schedule of Allocations and Purposes Regarding the Local Transportation Fund (LTF)

Schedule of Expenditures and Purposes Regarding the Local Transportation Fund (LTF)

Schedule of Allocations, Expenditures and Purposes Regarding the State Transit Assistance Fund (STAF)

Agencies with financial activities involving long-term debt, local sales taxes, or Service Authority for Freeway Emergencies must also complete the following forms:

Schedule of Agency Long-Term Debt Form

Local Sales Tax Expenditures by Purpose

Statement of Revenues, Expenditures, and Changes in Fund Balance - Service Authority for Freeway Emergencies

Balance Sheet - Service Authority for Freeway Emergencies

Transportation Planning Agencies Financial Transactions Report Instructions

General Instructions - (Continued):

Report Whole Dollars

Eliminate the cents for amounts by rounding to the nearest dollar.

Unused Forms

If preparing a paper report, please file only the forms used to complete your report.

Transportation Planning Agencies Financial Transactions Report Instructions

Cover Page Form:

This form allows the fiscal officer responsible for the report to signify that he or she has reviewed the agency's report and is submitting the report on behalf of the agency. The Cover Page Form must be submitted in paper form to the California State Controller's Office to complete filing requirements for this report.

Electronic Reports

The **Cover Page Form** can only be generated by the electronic report after all items entered on the reported are validated by the electronic reporting program. The signed Cover Page Form must be submitted in paper form to complete filing requirements for the report.

Paper Reports

If preparing a paper report, please provide the agency's name, 11-digit identification number, and the fiscal year of the report. The signed Cover Page Form must be submitted in paper form to complete filing requirements.

Transportation Planning Agencies Financial Transactions Report Instructions

General Information Form:

The purpose of this form is to report pertinent non-financial data about the transportation planning agency officials, the preparer of the report, and the agency's independent auditor. Please provide all information requested. It is important to provide information relating to who prepared the report and his or her telephone number, in the event that California State Controller's staff have questions while reviewing the report.

To help expedite the review of the reports, please be sure that all items are entered accurately. Your attention to the following details is appreciated:

Agency Officials

Report the information requested to identify the agency chairperson, executive officer, and fiscal officer of the agency.

Mailing Address:

Address 1 and Address 2

Use these lines to report the primary address where agency receives U.S. mail.

Phone Number

Provide the area code and phone number for the agency.

Report Prepared By (Contact Person)

Report the full name, address, and phone number for the person who prepared the report submitted. This person will be the primary contact if the California State Controller's staff have questions while reviewing the report.

Independent Auditor

Report the firm name and the full name, address, and phone number for the person responsible for the agency's independent audit report. This person will be a secondary contact if the State Controller's staff have questions while reviewing the audit report.

Does this report include a Service Authority for Freeway Emergencies (SAFE)?

Answer this question by checking either the "Yes" or "No" box, as applicable. Do not leave this question unanswered.

Transportation Planning Agencies Financial Transactions Report Instructions

Statement of Revenues, Expenditures, and Changes in Fund Balance Revenues - Local Transportation Fund Form:

The purpose of this form is to allow transportation planning agencies to report all revenues, expenditures, and changes in fund balance for the Local Transportation Fund. All transportation planning agencies are required to complete this form. Multi-county transportation planning agencies must complete this form for each county in its jurisdiction.

Specific Instructions:

County Name

Identify the county for which this form is being completed. Enter as name only, for example the County of Sacramento should be entered as "Sacramento" only.

Revenues:

Local Transportation Fund (1/4 cent)

Report all Revenue and Tax Code section 7204 revenues deposited in the Local Transportation Fund in the county treasury pursuant to Government Code section 29530.

Interest

Report interest received from any source and deposited in the Local Transportation Fund.

Allocations Returned

Report any allocations made from the Local Transportation Fund that were returned by claimants.

Other Miscellaneous Funds

Report all other sources of revenue deposited in the Local Transportation Fund. In a footnote, provide a description of any revenue amount entered on this line. California State Controller's staff may contact the agency to discuss amounts reported on this line.

Total Revenues

The electronic report will calculate **Total Revenues**. If preparing a paper report, enter the sum of **Local Transportation Fund**, **Interest**, **Allocations Returned**, and **Other Miscellaneous Funds**.

Expenditures:

LTF Claimants, Planning, and Administration

Report all payments to claimants or others from the Local Transportation Fund for any purpose.

Other

Report all other expenditures for which another reporting category is not otherwise provided.

Total Expenditures

The electronic report will calculate **Total Expenditures**. If preparing a paper report, enter the sum of **LTF Claimants, Planning, and Administration**, and **Other**.

Statement of Revenues, Expenditures, and Changes in Fund Balance Revenues - Local Transportation Fund Form - (Continued):

Excess (Deficiency) of Revenues Over (Under) Expenditures

The electronic report will calculate this amount. If preparing a paper report, subtract **Total Expenditures** from **Total Revenues** and enter the result on this line.

Other Sources and (Uses):

Operating Transfers In

Transfers from other funds of the agency to LTF are not allowed.

Operating Transfers Out

Transfers to other funds of the agency from LTF are not allowed.

Other Sources (Uses)

Report other proceeds and uses of funds from the Local Transportation Fund other than operating transfers.

Total Other Sources and (Uses)

The electronic report will calculate **Total Other Sources and (Uses)**. If preparing a paper report, enter the sum of **Other Sources (Uses)**.

Excess (Deficiency) of Revenue and Other Sources Over (Under) Expenditures and Other Uses

The electronic report will calculate this amount. If preparing a paper report, sum **Excess (Deficiency) of Revenue and Over (Under) Expenditures** and **Total Other Sources (Uses)** and enter the result on this line.

Equity, Beginning of Year

The electronic report will carry forward the **Equity, End of Year** from the prior year's report. If preparing a paper report, enter the amount reported as **Equity, End of Year** from the prior year's report. This amount must agree with the amount reported in the prior year report. Any adjustment to ending equity must be reported as a **Prior Period/Other Adjustment**. If this is the first report filed by the agency, or the agency did not file a report in the prior year, enter the prior year's ending equity amount on the **Prior Period /Other Adjustments** line.

Prior Period /Other Adjustments

Report any prior period adjustments resulting from the agency's audit, correction of an error in the prior year's report, or a residual equity transfer.

Equity, End of Year

The electronic report will calculate **Equity, End of Year** from the prior year's report. If preparing a paper report, enter the sum of **Excess (Deficiency) of Revenue and Other Sources Over (Under) Expenditures and Other Uses**, **Equity, Beginning of Year**, and **Prior Period /Other Adjustments** on this line.

Transportation Planning Agencies Financial Transactions Report Instructions

Statement of Revenues and Expenditures - Governmental Fund Types Form:

The purpose of this form is to report the revenues, expenditures, and equity of the governmental fund types (i.e., General Fund, Special Revenue Fund, Debt Service Fund, and Capital Projects Fund). Report information for each fund in the respective column.

Specific Instructions:

Revenues:

Other Locally Funded Sales Tax

Report all sales tax revenues allocated by the State Board of Equalization to the agency in accordance with section 7251 of the Revenue and Taxation Code.

Interest

Report interest received from any source

Federal Grants

Report all federal grants received.

State Grants

Report all state grants received.

Local Grants

Report all local grants received.

Local Transportation Fund Allocation

Report Local Transportation Funds transferred to the transportation planning agency for planning and administrative costs.

Other/Miscellaneous

Report any other source of revenues for which a specific reporting category is not otherwise provided. In a footnote, provide a description of any revenue amount entered on this line. California State Controller's staff may contact the agency to discuss amounts reported on this line.

Developer Fees

Report the amount of developer fees received.

Vehicle Registration Fees

Report the amount of monies apportioned by the California Department of Motor Vehicles pursuant to Streets and Highways Code section 2550 et seq.

Total Revenues

The electronic report will calculate **Total Revenues**. If preparing a paper report, enter the sum of **Other Locally Funded Sales Tax**, **Interest**, **Federal Grants**, **State Grants**, **Local Grants**, **Transportation Fund Allocation**, **Other Miscellaneous**, **Developer Fees**, and **Vehicle Registration Fees**, as applicable for the respective column.

Transportation Planning Agencies Financial Transactions Report Instructions

Statement of Revenues and Expenditures - Governmental Fund Types Form - (Continued):

Expenditures/Expenses:

Salaries, Wages and Fringe Benefits

Report pay and allowance due employees in exchange for labor received. Include allowances arising from performance of work; such as vacation, sick leave, jury duty, and holidays.

Services and Supplies

Report professional and specialized services including labor and other work provided by outside organizations for fees and related expenses. Include tangible products obtained from outside suppliers or manufactured internally. Also include casualty and liability costs, rents and leases, utilities, transportation and any other miscellaneous office or administrative expense.

Interest

Report interest expense.

Debt Service Principal Payments

Report the principal payments made on debt owed.

Capital Outlay

Report the costs of constructing or acquiring major capital facilities.

Fixed Assets

Report the cost or market value of land, structures, or equipment not generally recorded in the Capital Projects Fund.

All Other

Report any other expenditures for which a specific reporting category is not otherwise provided.

Total Expenditures/Expenses

The electronic report will calculate **Total Expenditures/Expenses**. If preparing a paper report, enter the sum of **Salaries, Wages, and Fringe Benefits**, **Services and Supplies**, **Interest**, **Debt Service Principal Payments**, **Capital Outlay**, **Fixed Assets**, and **All Other**, as applicable in the respective column.

Excess (Deficiency) of Revenues Over (Under) Expenditures

The electronic report will calculate this amount. If preparing a paper report, subtract **Total Expenditures/Expenses** from **Total Revenues** and enter the difference on this line in the respective column.

Other Sources and (Uses):

Operating Transfers In

Report transfers from other funds of the agency.

Statement of Revenues and Expenditures - Governmental Fund Types Form - (Continued):

Operating Transfers Out

Report transfers from the fund to other funds of the agency.

Long-Term Debt Proceeds

Report the proceeds of long-term debt issued.

Other Sources (Uses)

Report other proceeds and uses of funds other than operating transfers.

Other Sources (Uses)

The electronic report will calculate **Total Other Sources (Uses)**. If preparing a paper report, enter the sum of **Operating Transfers In**, **Operating Transfers Out**, and **Other Sources (Uses)**.

Excess (Deficiency) of Revenue and Other Sources Over (Under) Expenditures and Other Uses

The electronic report will calculate this amount. If preparing a paper report, sum **Excess (Deficiency) of Revenue and Over (Under) Expenditures** and **Total Other Sources and (Uses)** and enter the result on this line.

Equity, Beginning of Year

The electronic report will carry forward the **Equity, End of Year** from the prior year's report. If preparing a paper report, enter the amount reported as **Equity, End of Year** from the prior year's report. This amount must agree with the amount reported in the prior year report. Any adjustment to ending equity must be reported as a **Prior Period/Other Adjustment**. If this is the first report prepared by the agency, or the agency did not file a report in the prior year, enter the prior year's ending equity amount on the **Prior Period /Other Adjustments** line.

Prior Period /Other Adjustments

Report any prior period adjustments resulting from the agency's audit, correction of an error in the prior year's report, or a residual equity transfer.

Equity, End of Year

The electronic report will calculate **Equity, End of Year** from the prior year's report. If preparing a paper report, enter the sum of **Excess (Deficiency) of Revenues and Other Sources Over (Under) Expenditures and Other Uses**, **Equity, Beginning of Year**, and **Prior Period /Other Adjustments** on this line.

Transportation Planning Agencies Financial Transactions Report Instructions

Statement of Revenues and Expenditures - Fiduciary Fund Types Form:

The purpose of this form is to report the revenues, expenditures, and equity of the Local Transportation Fund (LTF), State Transit Assistance Fund (STAF), and Local Sales Tax/Other Fiduciary Funds. Report information for each fund in the respective column.

Specific Instructions:

Revenues:

Local Transportation Fund (1/4 cent)

Report all Revenue and Tax Code section 7204 revenues deposited in the Local Transportation Fund in the county treasury pursuant to Government Code section 29530.

State Transit Assistance Fund

Report the apportionment deposited in the State Transit Assistance Fund.

Other Locally Funded Sales Tax

Report all sales tax revenues allocated by the State Board of Equalization to the agency in accordance with section 7251 of the Revenue and Taxation Code.

Interest

Report interest received from any source.

Federal Grants

Report all federal grants received.

State Grants

Report all state grants received.

Local Grants

Report all local grants received.

Local Transportation Fund Allocation

Report Local Transportation Funds transferred to the transportation planning agency for planning and administrative costs.

TDA Allocation Returned

Report Local Transportation Fund and State Transit Assistance Fund allocations that were returned by claimants or other agencies.

Other/Miscellaneous

Report any other source of revenues for which a specific reporting category is not otherwise provided. In a footnote, provide a description of any revenue amount entered on this line. California State Controller's staff may contact the agency to discuss amounts reported on this line.

Developer Fees

Report the amount of developer fees received.

Statement of Revenues and Expenditures - Fiduciary Fund Types Form – (Continued):

Vehicle Registration Fees

Report the amount of monies apportioned by the California Department of Motor Vehicles pursuant to Streets and Highways Code section 2550 et seq.

Total Revenues

The electronic report will calculate **Total Revenues**. If preparing a paper report, enter the sum of **Local Transportation Fund, State Transit Assistance Fund, Other Locally Funded Sales Tax, Interest, Federal Grants, State Grants, Local Grants, Local Transportation Fund Allocation, TDA Allocations Returned, Other Miscellaneous, Developer Fees, and Vehicle Registration Fees**, as applicable in the respective column.

Expenditures/Expenses:

LTF Claimants, Planning, and Administration

Report all payments to claimants or other agencies from the LTF for any purpose.

STAF Claimants

Report all payments to claimants or other agencies from the STAF for any purpose.

Salaries, Wages and Fringe Benefits

Report pay and allowance due employees in exchange for labor received. Include allowances arising from performance of work; such as vacation, sick leave, jury duty, and holidays.

Services and Supplies

Report professional and specialized services including labor and other work provided by outside organizations for fees and related expenses.

Report tangible products obtained from outside suppliers or manufactured internally. Also include casualty and liability costs, rents and leases, utilities, transportation and any other miscellaneous office or administrative expense.

Interest

Report all interest paid on various short-term and long-term obligations.

Debt Service Principal Payments

Report all payments made on long-term obligations.

Capital Outlay

Report the costs of constructing or acquiring major capital facilities.

Fixed Assets

Report the cost or market value of land, structures, or equipment not generally recorded in the Capital Projects Fund.

Depreciation

Report the amount of depreciation charges on plant and equipment.

Statement of Revenues and Expenditures - Fiduciary Fund Types Form – (Continued):

All Other

Report all other expenditures/expensed not included in a specific reporting category otherwise provided.

Total Expenditures/Expenses

The electronic report will calculate **Total Expenditures/Expenses**. If preparing a paper report, enter the sum of **Salaries, Wages, and Fringe Benefits, Services and Supplies, Interest, Debt Service Principal Payments, Capital Outlay, Fixed Assets, Depreciation, and All Other**.

Excess (Deficiency) of Revenues and Over (Under) Expenditures

The electronic report will calculate this amount. If preparing a paper report, subtract **Total Expenditures/Expenses** from **Total Revenues** and enter the difference on this line.

Other Sources and (Uses):

Operating Transfers In

Transfers from other funds of the agency to LTF or STAF are not allowed.

Operating Transfers Out

Transfers to other funds of the agency from LTF or STAF are not allowed.

Long-Term Debt Proceeds

Report the proceeds of long-term debt issued.

Other Sources (Uses)

Report other proceeds and uses of funds other than operating transfers.

Other Sources (Uses)

The electronic report will calculate **Total Other Sources (Uses)**. If preparing a paper report, enter the sum of **Operating Transfers In, Operating Transfers Out, Long-Term Debt Proceeds, and Other Sources (Uses)**.

Excess (Deficiency) of Revenues and Other Sources Over (Under) Expenditures and Other Uses

The electronic report will calculate this amount. If preparing a paper report, sum **Excess (Deficiency) of Revenues and Over (Under) Expenditures** and **Total Other Sources and (Uses)** and enter the result on this line.

Equity, Beginning of Year

The electronic report will carry forward the **Equity, End of Year** from the prior year's report. If preparing a paper report, enter the amount reported as **Equity, End of Year** from the prior year's report. This amount must agree with the amount reported in the prior year report. Any adjustment to ending equity must be reported as a **Prior Period/Other Adjustment**. If this is the first report prepared by the agency, or the agency did not file a report in the prior year, enter the prior year's ending equity amount on the **Prior Period /Other Adjustments** line.

Statement of Revenues and Expenditures - Fiduciary Fund Types Form – (Continued):

Prior Period /Other Adjustments

Report any prior period adjustments resulting from the agency's audit or correction of an error in the prior year's report.

Equity, End of Year

The electronic report will calculate **Equity, End of Year** from the prior year's report. If preparing a paper report, enter the sum of **Excess (Deficiency) of Revenues and Other Sources Over (Under) Expenditures and Other Uses, Equity, Beginning of Year, and Prior Period /Other Adjustments**.

Memo Totals

The electronic report will calculate the **Memo Totals** for each reporting category. If preparing a paper report, sum across the reporting category on each line on the **Statement of Revenues and Expenditures** for all **Governmental Fund Types** and **Fiduciary Fund Types** and enter the result.

Transportation Planning Agencies Financial Transactions Report Instructions

Statement of Revenues and Expenditures - Enterprise Funds Form:

The purpose of this form is to report the revenues, expenditures, and equity of the enterprise activities of the agency.

Specific Instructions:

Revenues:

Other Locally Funded Sales Tax

Report all sales tax revenues allocated by the State Board of Equalization to the agency in accordance with section 7251 of the Revenue and Taxation Code.

Interest

Report all interest received from any source and deposited in this fund.

Federal Grants

Report all federal grants received.

State Grants

Report all state grants received.

Local Grants

Report all local grants received.

Local Transportation Fund Allocation

Report Local Transportation Funds transferred to the transportation planning agency for planning and administrative costs.

Other/Miscellaneous

Report any other source of revenues for which a specific reporting category is not otherwise provided. In a footnote, provide a description of any revenue amount entered on this line. California State Controller's staff may contact the agency to discuss amounts reported on this line.

Developer Fees

Report the amount of developer fees received.

Vehicle Registration Fees

Report the amount of monies apportioned by the California Department of Motor Vehicles pursuant to Streets and Highways Code section 2550 et seq.

Total Revenues

The electronic report will calculate **Total Revenues**. If preparing a paper report, enter the sum of **Other Locally Funded Sales Tax, Interest, Federal Grants, State Grants, Local Grants, Local Transportation Fund Allocation, Other Miscellaneous, Developer Fees, and Vehicle Registration Fees**.

Transportation Planning Agencies Financial Transactions Report Instructions

Statement of Revenues and Expenditures - Enterprise Funds Form - (Continued):

Expenditures/Expenses:

Salaries, Wages and Fringe Benefits

Report pay and allowance due employees in exchange for labor received. Include allowances arising from performance of work; such as vacation, sick leave, jury duty, and holidays.

Services and Supplies

Report professional and specialized services including labor and other work provided by outside organizations for fees and related expenses. Report tangible products obtained from outside suppliers or manufactured internally. Also include casualty and liability costs, rents and leases, utilities, transportation and any other miscellaneous office or administrative expense.

Interest

Report all interest paid on short-term and long-term obligations of the fund.

Capital Outlay

Report the costs of constructing or acquiring major capital facilities.

Depreciation

Report the amount of depreciation charges on plant and equipment.

All Other

Report all other expenditures/expensed not included in a specific reporting category otherwise provided.

Total Expenditures/Expenses

The electronic report will calculate **Total Expenditures/Expenses**. If preparing a paper report, enter the sum of **Salaries, Wages, and Fringe Benefits, Services and Supplies, Interest, Debt Service Principal Payments, Capital Outlay, Fixed Assets, Depreciation, and All Other**.

Excess (Deficiency) of Revenues and Over (Under) Expenditures

The electronic report will calculate this amount. If preparing a paper report, subtract **Total Expenditures/Expenses** from **Total Revenues** and enter the difference on this line.

Other Sources and (Uses):

Operating Transfers In

Report transfers from other funds of the agency.

Operating Transfers Out

Report transfers to other funds of the agency.

Other Sources (Uses)

Report other proceeds and uses of funds other than operating transfers.

Statement of Revenues and Expenditures - Enterprise Funds Form - (Continued):

Total Other Sources (Uses)

The electronic report will calculate **Total Other Sources (Uses)**. If preparing a paper report, enter the sum of **Operating Transfers In**, **Operating Transfers Out**, and **Other Sources (Uses)**.

Excess (Deficiency) of Revenues and Other Sources Over (Under) Expenditures and Other Uses

The electronic report will calculate this amount. If preparing a paper report, sum **Excess (Deficiency) of Revenues Over (Under) Expenditures** and **Total Other Sources (Uses)** and enter the result on this line.

Equity, Beginning of Year

The electronic report will carry forward the **Equity, End of Year** from the prior year's report. If preparing a paper report, enter the amount reported as **Equity, End of Year** from the prior year's report. This amount must agree with the amount reported in the prior year report. Any adjustment to ending equity must be reported as a **Prior Period/Other Adjustment**. If this is the first report prepared by the agency, or the agency did not file a report in the prior year, enter the prior year's ending equity amount on the **Prior Period /Other Adjustments** line.

Prior Period /Other Adjustments

Report any prior period adjustments resulting from the agency's audit, correction of an error in the prior year's report.

Equity, End of Year

The electronic report will calculate **Equity, End of Year** from the prior year's report. If preparing a paper report, enter the sum of **Excess (Deficiency) of Revenue and Other Sources Over (Under) Expenditures and Other Uses**, **Equity, Beginning of Year**, and **Prior Period /Other Adjustments** on this line.

Transportation Planning Agencies Financial Transactions Report Instructions

Local Transportation Fund Balance Sheet

The purpose of this form is to allow all transportation planning agencies to report all balance sheet accounts for the Local Transportation Fund monies. All agencies must complete this form. Multi-county transportation planning agencies must complete this form for each county in its jurisdiction.

Specific Instructions:

County Name

Identify the county for which this form is being completed. Enter as name only, for example the County of Sacramento should be entered as "Sacramento" only.

Assets:

Cash and Investments

Report money, including instruments generally used and accepted as money, on hand or in banks.

Accounts Receivable

Report the unallocated portion of earned revenues for which a receivable account is not otherwise provided.

Interest Receivable

Report any interest owed to the agency from any source.

Due from Other Funds

Report any amount owed to Local Transportation Fund from other agency funds.

Due from Other Agencies

Report any amount owed to Local Transportation Fund from other agencies.

Other Assets

Report any other assets of the Local Transportation Fund.

Total Assets

The electronic report will calculate **Total Assets**. If preparing a paper report, enter the sum of **Cash and Investments, Accounts Receivable, Interest Receivable, Due From Other Funds, Due From Other Agencies, and Other Assets**.

Liabilities:

Accounts Payable

Report amounts owed for goods and services received, and for judgments against the agency.

Due to Other Funds

Report amounts owed to other funds of the agency.

Due to Other Agencies

Report amounts owed to other agencies.

Other Liabilities

Report all liabilities for which a specific reporting category has not been otherwise provided.

Local Transportation Fund Balance Sheet Form - (Continued)

Allocations Payable

Amounts due to claimants or others from the Local Transportation Fund or State Transit Assistance Fund.

Total Liabilities

The electronic report will calculate **Total Liabilities**. If preparing a paper report, enter the sum of **Accounts Payable, Due To Other Funds, Due To Other Agencies, Other Liabilities, and Allocations Payable**.

Fund Equity:

Current Allocations Unpaid

Report amounts allocated and due to claimants, but not yet paid.

Other LTF Reserved

Report funds reserved for future payment to claimants for capital projects, pedestrian and bicycle facilities, or community transit services. Refer to California Code of Regulation sections 6648, 6652.2, and 6655.3 for more information.

Unallocated Apportionments Retained

Report amounts apportioned but not allocated and retained for future use.

Unrestricted LTF (Unapportioned)

Report amounts that are not allocated, reserved, or retained for an area of apportionment.

Total Fund Equity

The electronic report will calculate **Total Fund Equity**. If preparing a paper report, enter the sum of **Curent Allocations Unpaid, Other LTF Reserved, Unallocated Apportionments Retained, and Unrestricted LTF (Unapportioned)**.

Total Liabilities and Equity

The electronic report will calculate **Total Liabilities and Equity**. If preparing a paper report, enter the sum of **Total Liabilities** and **Total Fund Equity**.

Transportation Planning Agencies Financial Transactions Report Instructions

Balance Sheet - Governmental Fund Types Form:

The purpose of this form is to report all ending balances as of agency's fiscal year end for the balance sheet accounts of the governmental fund types (i.e., General Fund, Special Revenue Fund, Debt Service Fund, and Capital Projects Fund).

Specific Instructions:

Assets:

Cash and Investments

Report money, including instruments generally used and accepted as money, on hand or in banks.

Accounts Receivable

Report the unallocated portion of earned revenues for which a receivable account is not otherwise provided.

Interest Receivable

Report any interest owed to the agency from any source.

Due from Other Funds

Report any amount owed to the fund from other agency funds.

Due from Other Agencies

Report any amount owed to the fund from other agencies.

Other Assets

Report any other assets of the fund.

Total Assets

The electronic report will calculate **Total Assets**. If preparing a paper report, enter the sum of **Cash and Investments, Accounts Receivable, Interest Receivable, Due From Other Funds, Due From Other Agencies, and Other Assets**, as applicable in each column.

Liabilities:

Accounts Payable

Report amounts owed for goods and services received, and for judgments against the agency.

Due to Other Funds

Report amounts owed to other funds of the agency.

Due to Other Agencies

Report amounts owed to other agencies.

Deferred Revenues

Report amounts for which asset recognition criteria have been met, but not yet recognized as a revenue.

Other Liabilities

Report all liabilities for which an account is not otherwise provided.

Balance Sheet - Governmental Fund Types Form - (Continued):

Long-Term Debt Payable

Report the principal amount of all other capitalized long-term debt outstanding.

Total Liabilities

The electronic report will calculate **Total Liabilities**. If preparing a paper report, enter the sum of **Accounts Payable, Due To Other Funds, Due To Other Agencies, Deferred Revenues, Other Liabilities**, and **Long-Term Debt Payable** as applicable for each fund.

Fund Equity:

Reserved

Report the restricted portion of fund balance.

Unreserved Designated

Report the portion of fund balance that is segregated to indicate tentative plans for the use of current financial resources in the future.

Unreserved Undesignated

Report the amount of fund balance for which there is no restriction or tentative plan.

Total Fund Equity

The electronic report will calculate **Total Fund Equity**. If preparing a paper report, enter the sum of **Reserved, Unreserved Designated, Unreserved Undesignated**, and as applicable for each fund.

Total Liabilities and Equity

The electronic report will calculate **Total Liabilities and Equity**. If preparing a paper report, enter the sum of **Total Liabilities** and **Total Fund Equity**.

Transportation Planning Agencies Financial Transactions Report Instructions

Balance Sheet - Fiduciary Funds and Proprietary Funds Form:

The purpose of this form is to report all ending balances as of agency's fiscal year end for the balance sheet accounts for the fiduciary and proprietary fund types (i.e., Local Transportation Fund, State Transit Assistance Fund, Local Sales Tax/Other Fiduciary Funds, Enterprise Funds). Report information for each fund in the respective column.

Specific instructions:

The electronic report will calculate all balance sheet account balances for the Local Transportation Fund, totals, and memo totals.

If preparing a paper report, multi-county transportation planning agencies must sum **all Local Transportation Fund Balance Sheet Forms** completed and enter the result in the Local Transportation Fund column.

Assets:

Cash and Investments

Report money, including instruments generally used and accepted as money, on hand or in banks.

Accounts Receivable

Report the unallocated portion of earned revenues for which a receivable account is not otherwise provided.

Interest Receivable

Report any interest owed to the agency from any source.

Due from Other Funds

Report any amount owed to the fund from other agency funds.

Due from Other Agencies

Report any amount owed to the fund from other agencies.

Other Assets

Report any other assets of the fund.

Fixed Assets (net)

Report the cost of land, buildings, or equipment less any accumulated depreciation.

Total Assets

The electronic report will calculate **Total Assets**. If preparing a paper report, enter the sum of **Cash and Investments, Accounts Receivable, Interest Receivable, Due From Other Funds, Due From Other Agencies, Other Assets, and Fixed Assets (net)**, as applicable in each fund.

Liabilities:

Accounts Payable

Report amounts owed for goods and services received, and for judgments against the agency.

Balance Sheet - Fiduciary Funds and Proprietary Funds Form - (Continued):

Due to Other Funds

Report amounts owed to other funds of the agency.

Due to Other Agencies

Report amounts owed to other agencies.

Deferred Revenues

Report amounts for which asset recognition criteria have been met, but not yet recognized as a revenue.

Other Liabilities

Report all liabilities for which an account is not otherwise provided.

TDA Allocations Payable

Report amounts due to claimants or others from the Local Transportation Fund or State Transit Assistance Fund.

Long-Term Debt Payable

Report the principal amount of all other capitalized long-term debt outstanding.

Total Liabilities

The electronic report will calculate **Total Liabilities**. If preparing a paper report, enter the sum of **Accounts Payable**, **Due To Other Funds**, **Due To Other Agencies**, **Deferred Revenues**, **Other Liabilities**, **TDA Allocations Payable**, and **Long-Term Debt Payable**, as applicable for each fund.

Fund Equity:

Contributed Capital

Report the permanent fund capital contributed to a proprietary fund.

Investment in Fixed Assets

Report the amount invested in general fixed assets.

Retained Earnings

Report the amount of accumulated earnings of a proprietary fund both restricted or unrestricted.

Reserved

Report the restricted amount of either the fund balance or retained earnings of the fund.

TDA Current Allocations Unpaid

Report the amounts allocated from the Local Transportation Fund or State Transit Assistance Fund that are due to claimants, but not yet paid.

Balance Sheet - Fiduciary Funds and Proprietary Funds Form - (Continued):

TDA Funds Reserved

Report the amounts of Local Transportation Fund and State Transit Assistance Fund allocated under the Transportation Development Act that are restricted for future payment to claimants for capital projects, pedestrian and bicycle facilities, or community transit services. Refer to California Code of Regulations sections 6648, 6652.2, and 6655.3 for more information.

Unreserved Designated

Report the portion of Transportation Development Act funds that are segregated to indicate tentative plans for the use of current financial resources in the future.

TDA Unallocated Apportionments

Report amounts apportioned but not allocated and retained for future use. Refer to California Code of Regulations section 6655.1 for more information.

Unreserved Undesignated

Report the amount of fund balance or retained earnings for which there is no restriction nor tentative plan.

TDA Unrestricted

Report amounts that are not allocated, reserved, or retained for an area of apportionment.

Total Fund Equity

The electronic report will calculate **Total Fund Equity**. If preparing a paper report, enter the sum of **Contributed Capital, Investment in Fixed Assets, Retained Earnings, Reserved, TDA Current Allocations Unpaid, TDA Funds Reserved, Unreserved Designated, TDA Unallocated Apportionments, Unreserved Undesignated, and TDA Unrestricted**, as applicable for each fund.

Total Liabilities and Equity

The electronic report will calculate **Total Liabilities and Equity**. If preparing a paper report, enter the sum of **Total Liabilities** and **Total Fund Equity**.

Transportation Planning Agencies Financial Transactions Report Instructions

Balance Sheet - Account Groups and Memo Totals Form:

The purpose of this form is to report the balances of the General Fixed Assets and General Long-Term Account Groups at the agency's fiscal year end. Additionally, Balance Sheet Memo Totals are reported to assist in ensuring that the information on the balance sheet is reported accurately and that the accounts balance.

Specific Instructions:

The electronic report will calculate all totals and **Balance Sheet Memo Totals**. If preparing a paper report, the **Balance Sheet Memo Totals** should be calculated by adding the reporting account categories across from the **Governmental Fund Types Form**, **Fiduciary Funds and Proprietary Funds Form**, and **Account Groups and Memo Totals Form** to ensure mathematical accuracy.

Assets:

Fixed Assets (net)

Report the cost of land, buildings, or equipment, less any accumulated depreciation.

Amounts Available or Provided – Payment of Long-Term Debt

Report amounts available for debt service in the **General Long-Term Debt** account group.

Total Assets

The electronic report will calculate **Total Assets**. If preparing a paper report, sum **Fixed Assets** and **Amount Available/or Provided for Payment of Long-Term Debt**.

Liabilities:

Long-term Debt Payable

Report the principal amount of long-term debt outstanding.

Total Liabilities

The electronic report will calculate **Total Liabilities**. If preparing a paper report, enter the amount reported as **Long-Term Debt Payable**.

Fund Equity:

Investment in Fixed Assets

Report the amount invested in general fixed assets.

Total Fund Equity

The electronic report will calculate **Total Fund Equity**. If preparing a paper report, enter the amount reported as **Investment in Fixed Assets**.

Total Liabilities and Equity

The electronic report will calculate **Total Liabilities and Equity**. If preparing a paper report, enter the sum of **Total Liabilities** and **Total Fund Equity**.

Local Transportation Fund Schedule of Apportionments by Areas of Apportionment Form:

The purpose of this form is to report the apportionments of each area of Transportation Development Act funding as determined pursuant to California Code of Regulations (CCR) section 6644.

Specific Instructions:

County Name

Report the county in which the area of apportionment is made. Identify the county for which this form is being completed. Enter as name only, for example the County of Sacramento should be entered as "Sacramento" only.

Areas of Apportionment

Report the apportionments of each area identifying the areas by name.

Amounts Apportioned Pursuant to CCR 6644

Report all amounts apportioned to each specific area.

Schedule of Allocations and Purposes Regarding the Local Transportation Fund - City Claimants Form:

The purpose of this form is to report the allocations from the Local Transportation Fund to special districts, consolidated transportation service agencies, other local transportation planning agencies, and any other eligible Transportation Development Act claimant.

General Information:

The purpose of allocations and their respective Public Utilities Code (PUC) sections are adopted from the Transportation Development Act Statutes and California Code of Regulation as published and updated by the California Department of Transportation April 2013. This publication is available at http://www.dot.ca.gov/hq/MassTrans/Docs-Pdfs/STIP/TDA_4-17-2013.pdf or by contacting the California Department of Transportation. A copy of "Transportation Development Act Summary of LTF Allocation Purposes and Priorities" is provided on page 71 of these instructions for reference. The allocation schedule lists the purposes by administration and planning, pedestrian and bike facilities, rail service, community transit services and Article 3 and Article 8 purposes.

Specific Instructions:

Each transportation planning agency with authority over the Local Transportation Fund must complete this form. Each multi-county transportation planning agency must complete the **City Claimants Form**, **Special District/Other Claimants Form**, and the **Summary of Claimants Form** for each county.

County Name

Identify the county for which this form is being completed. Enter as name only, for example the County of Sacramento should be entered as "Sacramento" only.

City Name

Identify the city for which this form is being completed. Enter as name only, for example the City of Sacramento should be entered as "Sacramento" only.

Pedestrian and Bike Facilities:

PUC 99233.3, 99234

Report the amount of allocations made to the city for these purposes.

Rail Service:

PUC 99233.4, 99234.9

Report the amount of allocations made to the city for these purposes.

Community Transit Service:

Article 4.5 PUC 99233.7, 99275

Report the amount of allocations made to the city for these purposes.

Article 4:

Planning 99262

Transportation Planning Agencies Financial Transactions Report Instructions

Report the amount of allocations made to the city for these purposes.

Schedule of Allocations and Purposes Regarding the Local Transportation Fund - City Claimants Form - (Continued):

Transit 99260(a)

Report the amount of allocations made to the city for these purposes.

JPA 99260.7

Report the amount of allocations made to the city for these purposes.

Railroad Corporations 99260.5(a)

Report the amount of allocations made to the city for these purposes.

Other

Report the amount of allocations made to the city for any purposes not provided for in another reporting category.

Article 8:

Streets and Roads 99400(a)

Report the amount of allocations made to the city for these purposes.

Pedestrian and Bicycles 99400(a)

Report the amount of allocations made to the city for these purposes.

General Public 99400(c)

Report the amount of allocations made to the city for these purposes.

Elderly and Handicapped 99400(c)

Report the amount of allocations made to the city for these purposes.

Planning Contributions 99402

Report the amount of allocations made to the city for these purposes.

Other

Report the amount of allocations made to the city for any purposes not provided for in another reporting category.

Total Allocations

The electronic report will calculate **Total Allocations**. If preparing a paper report, sum all amounts reported on this form as allocations to the city.

Schedule of Allocations and Purposes Regarding the Local Transportation Fund - Special District/Other Claimants Form:

The purpose of this form is to report the allocations from the Local Transportation Fund to special districts, consolidated transportation service agencies, other local transportation planning agencies, and any other eligible Transportation Development Act claimant.

Specific Instructions:

Each transportation planning agency with authority over the Local Transportation Fund must complete this form. Each multi-county transportation planning agency must complete the **City Claimants Form**, **Special District/Other Claimants Form**, and the **Summary of Claimants Form** for each county.

County Name

Identify the county for which this form is being completed. Enter as name only, for example the County of Sacramento should be entered as "Sacramento" only.

Special District or Other Claimant Name

Identify the special district name using the name of the special district only. Do not include the word "special". For example, the Sacramento Rapid Transit District would not be entered as "Sacramento Rapid Transit Special District". Enter the full name of any other claimant.

TPA PUC 99233.1

Report the amount of allocations made to the transportation planning agency for Transportation Development Act administrative purposes

Planning:

PUC 99233.2

Report the amount of allocations made for planning purposes.

PUC 99233.5(a)

Report the amount of allocations made for planning purposes.

PUC 99233.5(b)

Report the amount of allocations made for planning purposes.

Pedestrian and Bike Facilities:

PUC 99233.3, 99234

Report the amount of allocations made to the special district/other claimant for these purposes.

Rail Service:

PUC 99233.4, 99234.9

Report the amount of allocations made to the special district/other claimant for these purposes.

Schedule of Allocations and Purposes Regarding the Local Transportation Fund - Special District/Other Claimants Form – (Continued):

Community Transit Service:

Article 4.5 PUC 99233.7, 99275

Report the amount of allocations made to the special district/other claimant for these purposes.

Article 4:

Planning 99262

Report the amount of allocations made to the special district/other claimant for these purposes.

Transit 99260(a)

Report the amount of allocations made to the special district/other claimant for these purposes.

JPA 99260.7

Report the amount of allocations made to the special district/other claimant for these purposes.

Railroad Corporations 99260.5(a)

Report the amount of allocations made to the special district/other claimant for these purposes.

Other

Report the amount of allocations made to the special district/other claimant for any purposes for which a specific reporting category is not otherwise provided.

Article 8:

Streets and Roads 99400(a)

Report the amount of allocations made to the special district/other claimant for these purposes.

Pedestrian and Bicycles 99400(a)

Report the amount of allocations made to the special district/other claimant for these purposes.

General Public 99400(c)

Report the amount of allocations made to the special district/other claimant for these purposes.

Elderly and Handicapped 99400(c)

Report the amount of allocations made to the special district/other claimant for these purposes.

Planning Contributions 99402

Report the amount of allocations made to the special district/other claimant for these purposes.

**Schedule of Allocations and Purposes Regarding the Local
Transportation Fund - Special District/Other Claimants Form –
(Continued):**

Other

Report the amount of allocations made to the special district/other claimant for any purposes for which a specific reporting category is not otherwise provided.

Total Allocations

The electronic report will calculate **Total Allocations**. If preparing a paper report, sum all amounts reported on this form as allocations to the special district/other claimant.

Schedule of Allocations and Purposes Regarding the Local Transportation Fund - Summary of Claimants Form:

The purpose of this form is to summarize the allocations made to the transportation planning agency, county, and other claimants within each county.

Specific Instructions:

Report the allocations to the **Transportation Planning Agency** and the **County** in the respective columns. The electronic report will calculate the **Total All Other Claimants** and **County Totals**. If preparing a paper report, sum the allocations by purpose of the **City Claimants Form** and **Special District/Other Claimants Form** and enter the result in the **Total All Other Claimants** column. Report the sum of the **Transportation Planning Agency**, **County**, and **Total All Other Claimants** in the **County Totals** column.

County Name

Identify the county for which this form is being completed. Enter as name only, for example the County of Sacramento should be entered as "Sacramento" only.

County Auditor PUC 99233.1

Report the amount of allocations made to the county auditor for Transportation Development Act administrative purposes

TPA PUC 99233.1

Report the amount of allocations made to the transportation planning agency for Transportation Development Act administrative purposes

Planning:

PUC 99233.2

Report the amount of allocations made for planning purposes.

PUC 99233.5(a)

Report the amount of allocations made for planning purposes.

PUC 99233.5(b)

Report the amount of allocations made for planning purposes.

Pedestrian and Bike Facilities:

PUC 99233.3, 99234

Report the amount of allocations made for these purposes.

Rail Service:

PUC 99233.4, 99234.9

Report the amount of allocations made for these purposes.

Community Transit Service:

Article 4.5 PUC 99233.7, 99275

Report the amount of allocations made for these purposes.

Schedule of Allocations and Purposes Regarding the Local Transportation Fund - Summary of Claimants Form - (Continued):

Article 4:

Planning 99262

Report the amount of allocations made for these purposes.

Transit 99260(a)

Report the amount of allocations made for these purposes.

JPA 99260.7

Report the amount of allocations made for these purposes.

Railroad Corporations 99260.5(a)

Report the amount of allocations made for these purposes.

Other

Report the amount of allocations made to for any purposes for which a specific reporting category is not otherwise provided.

Article 8:

Streets and Roads 99400(a)

Report the amount of allocations made for these purposes.

Pedestrian and Bicycles 99400(a)

Report the amount of allocations made for these purposes.

General Public 99400(c)

Report the amount of allocations made for these purposes.

Elderly and Handicapped 99400(c)

Report the amount of allocations made for these purposes.

Planning Contributions 99402

Report the amount of allocations made for these purposes.

Other

Report the amount of allocations made for any purposes for which a specific reporting category is not otherwise provided.

Total Allocations

The electronic report will calculate **Total Allocations**. If preparing a paper report, sum all allocation amounts reported on this form.

Schedule of Expenditures and Purposes Regarding the Local Transportation Fund - City Claimants Form:

The purpose of this form is to report the amounts by purpose and claimant that were expended from the Local Transportation Fund.

Specific Instructions

Each transportation planning agency with authority over the Local Transportation Fund must complete this form. Each multi-county transportation planning agency must complete the **City Claimants Form**, **Special District/Other Claimants Forms**, and the **Summary of Claimants Form** for each county. **Do not** report amounts allocated on this form.

County Name

Identify the county for which this form is being completed. Enter as name only, for example the County of Sacramento should be entered as "Sacramento" only.

City Name

Identify the city for which this form is being completed. Enter as name only, for example the City of Sacramento should be entered as "Sacramento" only.

Pedestrian and Bike Facilities:

PUC 99233.3, 99234

Report the amount expended for these purposes.

Rail Service:

PUC 99233.4, 99234.9

Report the amount expended for these purposes.

Community Transit Service:

Article 4.5 PUC 99233.7, 99275

Report the amount expended for these purposes.

Article 4:

Planning 99262

Report the amount expended for these purposes.

Transit 99260(a)

Report the amount of allocations made to the city for these purposes.

JPA 99260.7

Report the amount expended for these purposes.

Railroad Corporations 99260.5(a)

Report the amount expended for these purposes.

Other

Report the amount expended for any purposes for which a specific reporting category is not otherwise provided.

Schedule of Expenditures and Purposes Regarding the Local Transportation Fund - City Claimants Form - (Continued):

Article 8:

Streets and Roads 99400(a)

Report the amount expended for these purposes.

Pedestrian and Bicycles 99400(a)

Report the amount expended for these purposes.

General Public 99400(c)

Report the amount expended for these purposes.

Elderly and Handicapped 99400(c)

Report the amount of allocations made to the city for these purposes.

Planning Contributions 99402

Report the amount expended for these purposes.

Other

Report the amount expended for any purposes for which a specific reporting category is not otherwise provided.

Total Expenditures

The electronic report will calculate **Total Expenditures**. If preparing a paper report, sum all expenditure amounts reported on this form.

Schedule of Expenditures and Purposes Regarding the Local Transportation Fund - Special District/Other Claimants Form

The purpose of this form is to report the expenditures from the Local Transportation Fund by special districts, consolidated transportation service agencies, other local transportation planning agencies, and any other eligible Transportation Development Act claimant.

Specific Instructions

Each transportation planning agency with authority over the Local Transportation Fund must complete this form. Each multi-county transportation planning agency must complete the **City Claimants Form**, **Special District/Other Claimants Form**, and the **Summary of Claimants Form** for each county.

County Name

Identify the county for which this form is being completed. Enter as name only, for example the County of Sacramento should be entered as "Sacramento" only.

Special District or Other Claimant Name

Identify the special district name using the name of the special district only. Do not include the word "special". For example, the Sacramento Rapid Transit District would not be entered as "Sacramento Rapid Transit Special District". Enter the full name of any other claimant.

TPA PUC 99233.1

Report the amount of expenditures made by the transportation planning agency for Transportation Development Act administrative purposes.

Planning:

PUC 99233.2

Report the amount of expenditures made for planning purposes.

PUC 99233.5(a)

Report the amount of expenditures made for planning purposes.

PUC 99233.5(b)

Report the amount of expenditures made for planning purposes.

Pedestrian and Bike Facilities:

PUC 99233.3, 99234

Report the amount of expenditures made by the special district/other claimant for these purposes.

Rail Service:

PUC 99233.4, 99234.9

Report the amount of expenditures made by the special district/other claimant for these purposes.

Schedule of Expenditures and Purposes Regarding the Local Transportation Fund - Special District/Other Claimants Form - (Continued):

Community Transit Services:

Article 4.5 PUC 99233.7, 99275

Report the amount of expenditures made by the special district/other claimant for these purposes.

Article 4:

Planning 99262

Report the amount of expenditures made by the special district/other claimant for these purposes.

Transit 99260(a)

Report the amount of expenditures made by the special district/other claimant for these purposes.

JPA 99260.7

Report the amount of expenditures made by the special district/other claimant for these purposes.

Railroad Corporations 99260.5(a)

Report the amount of expenditures made by the special district/other claimant for these purposes.

Other

Report the amount of expenditures made by the special district/other claimant for any purposes for which a specific reporting category is not otherwise provided.

Article 8:

Streets and Roads 99400(a)

Report the amount of expenditures made by the special district/other claimant for these purposes.

Pedestrian and Bicycles 99400(a)

Report the amount of expenditures made by the special district/other claimant for these purposes.

General Public 99400(c)

Report the amount of expenditures made by the special district/other claimant for these purposes.

Elderly and Handicapped 99400(c)

Report the amount of expenditures made by the special district/other claimant for these purposes.

Planning Contributions 99402

Report the amount of expenditures made by the special district/other claimant for these purposes.

**Schedule of Expenditures and Purposes Regarding the Local
Transportation Fund - Special District/Other Claimants Form -
(Continued):**

Other

Report the amount of expenditures made by the special district/other claimant for any purposes for which a specific reporting category is not otherwise provided.

Total Expenditures

The electronic report will calculate **Total Expenditures**. If preparing a paper report, sum all expenditure amounts reported on this form.

Schedule of Allocations and Purposes Regarding the Local Transportation Fund - Summary of Claimants Form:

The purpose of this form is to summarize the expenditures made by the transportation planning agency, county, and other claimants within each county.

Specific Instructions

Report the expenditures made by the **Transportation Planning Agency** and the **County** in the respective columns. The electronic report will calculate the **Total All Other Claimants** and **County Totals**. If preparing a paper report, sum the allocations by purpose of the **City Claimants Form** and **Special District/Other Claimants Form** and enter the result in the **Total All Other Claimants** column. Report the sum of the **Transportation Planning Agency**, **County**, and **Total All Other Claimants** in the **County Totals** column.

County Name

Identify the county for which this form is being completed. Enter as name only, for example the County of Sacramento should be entered as "Sacramento" only.

County Auditor PUC 99233.1

Report the amount of expenditures made by the county auditor for Transportation Development Act administrative purposes

TPA PUC 99233.1

Report the amount of expenditures made by the transportation planning agency for Transportation Development Act administrative purposes.

Planning:

PUC 99233.2

Report the amount of expenditures made for planning purposes.

PUC 99233.5(a)

Report the amount of expenditures made for planning purposes.

PUC 99233.5(b)

Report the amount of expenditures made for planning purposes.

Pedestrian and Bike Facilities:

PUC 99233.3, 99234

Report the amount of expenditures made for these purposes.

Rail Service:

PUC 99233.4, 99234.9

Report the amount of expenditures made for these purposes.

Community Transit Service:

Article 4.5 PUC 99233.7, 99275

Report the amount of expenditures made for these purposes.

Schedule of Allocations and Purposes Regarding the Local Transportation Fund - Summary of Claimants Form - (Continued):

Article 4:

Planning 99262

Report the amount of expenditures made for these purposes.

Transit 99260(a)

Report the amount of expenditures made for these purposes.

JPA 99260.7

Report the amount of expenditures made for these purposes.

Railroad Corporations 99260.5(a)

Report the amount of expenditures made for these purposes.

Other

Report the amount of expenditures made for any purposes for which a specific reporting category is not otherwise provided.

Article 8:

Streets and Roads 99400(a)

Report the amount of expenditures made for these purposes.

Pedestrian and Bicycles 99400(a)

Report the amount of expenditures made for these purposes.

General Public 99400(c)

Report the amount of expenditures made for these purposes.

Elderly and Handicapped 99400(c)

Report the amount of expenditures made for these purposes.

Planning Contributions 99402

Report the amount of expenditures made for these purposes.

Other

Report the amount of expenditures made for any purposes for which a specific reporting category is not otherwise provided.

Total Expenditures

The electronic report will calculate **Total Expenditures**. If preparing a paper report, sum all expenditure amounts reported on this form.

Transportation Planning Agencies Financial Transactions Report Instructions

Schedule of Allocations, Expenditures and Purposes Regarding the State Transit Assistance Fund - County Claimants Form:

The purpose of this form is to report the allocations and expenditures made by the transportation planning agency from the State Transit Assistance Fund.

Specific Instructions

Multi-county transportation planning agencies must complete one form for each county within its jurisdiction. If preparing a paper report, make additional copies of this form as needed. Report all allocations and expenditures made by the transportation planning agency to the various eligible claimants in the specified reporting category by purpose.

The electronic report will calculate the **Total Allocations and Total Expenditure**. If preparing a paper report, sum all allocation categories provided and enter the result as **Total Allocations** on each form prepared. Likewise, sum all expenditure categories provided and enter the result as **Total Expenditures** on each form prepared.

County Name

Identify the county for which this form is being completed. Enter as name only, for example the County of Sacramento should be entered as "Sacramento" only.

Allocations:

Article 4:

Operating Costs 6730(a)

Report the amount of allocations made for these purposes.

Capital Costs 6730(b)

Report the amount of allocations made for these purposes.

Rail Services Subsidy 6730(c)

Report the amount of allocations made for these purposes.

Specialized Services 6731(c)

Report the amount of allocations made for these purposes.

Other

Report the amount of allocations made for any purposes for which a specific reporting category is not otherwise provided.

Article 8:

AMTRAK 6731(a)

Report the amount of allocations made for these purposes.

General Public 6731(b)

Report the amount of allocations made for these purposes.

Elderly and Handicapped 6731(b)

Report the amount of allocations made for these purposes.

Schedule of Allocations, Expenditures and Purposes Regarding the State Transit Assistance Fund - County Claimants Form - (Continued):

Other

Report the amount of allocations made for purposes for which a specific reporting category is not otherwise provided.

Other Allocations:

Other Allocations

Report the amount of allocations made for purposes for which a specific reporting category is not otherwise provided.

CTSA 6730(d), 6731(d), and 6731.1

Report the amount of allocations made for these purposes.

Total Allocations

The electronic report will calculate **Total Allocations**. If preparing a paper report, sum all allocation amounts reported on this form.

Expenditures:

Article 4:

Operating Costs 6730(a)

Report the amount of expenditures made for these purposes.

Capital Costs 6730(b)

Report the amount of expenditures made for these purposes.

Rail Services Subsidy 6730(c)

Report the amount of expenditures made for these purposes.

Specialized Services 6731(c)

Report the amount of expenditures made for these purposes.

Other

Report the amount of expenditures made for any purposes for which a specific reporting category is not otherwise provided.

Article 8:

AMTRAK 6731(a)

Report the amount of expenditures made for these purposes.

General Public 6731(b)

Report the amount of expenditures made for these purposes.

Elderly and Handicapped 6731(b)

Report the amount of expenditures made for these purposes.

Schedule of Allocations, Expenditures and Purposes Regarding the State Transit Assistance Fund - County Claimants Form - (Continued):

Other

Report the amount of expenditures made for these purposes.

Other Expenditures:

Other Expenditures

Report the amount of expenditures made for any purposes for which a specific reporting category is not otherwise provided.

CTSA 6730(d), 6731(d), and 6731.1

Report the amount of expenditures made for these purposes.

Total Expenditures

The electronic report will calculate **Total Expenditures**. If preparing a paper report, sum all expenditure amounts reported on this form.

Schedule of Allocations, Expenditures and Purposes Regarding the State Transit Assistance Fund - City Claimants Form:

The purpose of this form is to report the allocations and expenditures made by the transportation planning agency to city claimants from the State Transit Assistance Fund.

Specific Instructions

Multi-county transportation planning agencies must complete one form for each city within its jurisdiction. If preparing a paper report, make additional copies of this form as needed. Report all allocations and expenditures made by the transportation planning agency to the various eligible claimants in the specified reporting category by purpose.

The electronic report will calculate the **Total Allocations and Total Expenditure**. If preparing a paper report, sum all allocation categories provided and enter the result as **Total Allocations** on each form prepared. Likewise, sum all expenditure categories provided and enter the result as **Total Expenditures** on each form prepared.

County Name

Identify the county for which this form is being completed. Enter as name only, for example the County of Sacramento should be entered as "Sacramento" only.

City Name

Identify the city for which this form is being completed. Enter as name only, for example the City of Sacramento should be entered as "Sacramento" only.

Allocations:

Article 4:

Operating Costs 6730(a)

Report the amount of allocations made for these purposes.

Capital Costs 6730(b)

Report the amount of allocations made for these purposes.

Rail Services Subsidy 6730(c)

Report the amount of allocations made for these purposes.

Specialized Services 6731(c)

Report the amount of allocations made for these purposes.

Other

Report the amount of allocations made for any purposes for which a specific reporting category is not otherwise provided.

Article 8:

AMTRAK 6731(a)

Report the amount of allocations made for these purposes.

Schedule of Allocations, Expenditures and Purposes Regarding the State Transit Assistance Fund - City Claimants Form - (Continued):

General Public 6731(b)

Report the amount of allocations made for these purposes.

Elderly and Handicapped 6731(b)

Report the amount of allocations made for these purposes.

Other

Report the amount of allocations made for purposes for which a specific reporting category is not otherwise provided.

Other Allocations:

Other Allocations

Report the amount of allocations made for purposes for which a specific reporting category is not otherwise provided.

CTSA 6730(d), 6731(d), and 6731.1

Report the amount of allocations made for these purposes.

Total Allocations

The electronic report will calculate **Total Allocations**. If preparing a paper report, sum all allocation amounts reported on this form.

Expenditures:

Article 4:

Operating Costs 6730(a)

Report the amount of expenditures made for these purposes.

Capital Costs 6730(b)

Report the amount of expenditures made for these purposes.

Rail Services Subsidy 6730(c)

Report the amount of expenditures made for these purposes.

Specialized Services 6731(c)

Report the amount of expenditures made for these purposes.

Other

Report the amount of expenditures made for any purposes for which a specific reporting category is not otherwise provided.

Article 8:

AMTRAK 6731(a)

Report the amount of expenditures made for these purposes.

Schedule of Allocations, Expenditures and Purposes Regarding the State Transit Assistance Fund - City Claimants Form - (Continued):

General Public 6731(b)

Report the amount of expenditures made for these purposes.

Elderly and Handicapped 6731(b)

Report the amount of expenditures made for these purposes.

Other

Report the amount of expenditures made for purposes for which a specific reporting category is not otherwise provided.

Other Expenditures:

Other Expenditures

Report the amount of expenditures made for any purposes for which a specific reporting category is not otherwise provided.

CTSA 6730(d), 6731(d), and 6731.1

Report the amount of expenditures made for these purposes.

Total Expenditures

The electronic report will calculate **Total Expenditures**. If preparing a paper report, sum all expenditure amounts reported on this form.

Schedule of Allocations, Expenditures and Purposes Regarding the State Transit Assistance Fund - Special Districts/Other Claimants Form:

The purpose of this form is to report the allocations and expenditures made by the transportation planning agency to special districts and other claimants from the State Transit Assistance Fund.

Specific Instructions

Multi-county transportation planning agencies must complete one form for each special district or other claimant within its jurisdiction. If preparing a paper report, make additional copies of this form as needed. Report all allocations and expenditures made by the transportation planning agency to the various eligible claimants in the specified reporting category by purpose.

The electronic report will calculate the **Total Allocations and Total Expenditure**. If preparing a paper report, sum all allocation categories provided and enter the result as **Total Allocations** on each form prepared. Likewise, sum all expenditure categories provided and enter the result as **Total Expenditures** on each form prepared.

County Name

Identify the county for which this form is being completed. Enter as name only, for example the County of Sacramento should be entered as "Sacramento" only.

Special District or Other Claimant Name

Identify the special district name using the name of the special district only. Do not include the word "special". For example, the Sacramento Rapid Transit District would not be entered as "Sacramento Rapid Transit Special District". Enter the full name of any other claimant. Sacramento Rapid Transit District, not Sacramento Rapid Transit Special District".

Allocations:

Article 4:

Operating Costs 6730(a)

Report the amount of allocations made for these purposes.

Capital Costs 6730(b)

Report the amount of allocations made for these purposes.

Rail Services Subsidy 6730(c)

Report the amount of allocations made for these purposes.

Specialized Services 6731(c)

Report the amount of allocations made for these purposes.

Other

Report the amount of allocations made for any purposes for which a specific reporting category is not otherwise provided.

Schedule of Allocations, Expenditures and Purposes Regarding the State Transit Assistance Fund - Special Districts/Other Claimant Form - (Continued):

Article 8:

AMTRAK 6731(a)

Report the amount of allocations made for these purposes.

General Public 6731(b)

Report the amount of allocations made for these purposes.

Elderly and Handicapped 6731(b)

Report the amount of allocations made for these purposes.

Other

Report the amount of allocations made for purposes for which a specific reporting category is not otherwise provided.

Other Allocations:

Other Allocations

Report the amount of allocations made for purposes for which a specific reporting category is not otherwise provided.

CTSA 6730(d), 6731(d), and 6731.1

Report the amount of allocations made for these purposes.

Total Allocations

The electronic report will calculate **Total Allocations**. If preparing a paper report, sum all allocation amounts reported on this form.

Expenditures:

Article 4:

Operating Costs 6730(a)

Report the amount of expenditures made for these purposes.

Capital Costs 6730(b)

Report the amount of expenditures made for these purposes.

Rail Services Subsidy 6730(c)

Report the amount of expenditures made for these purposes.

Specialized Services 6731(c)

Report the amount of expenditures made for these purposes.

Other

Report the amount of expenditures made for any purposes for which a specific reporting category is not otherwise provided.

Schedule of Allocations, Expenditures and Purposes Regarding the State Transit Assistance Fund - Special Districts/Other Claimants Form - (Continued):

Article 8:

AMTRAK 6731(a)

Report the amount of expenditures made for these purposes.

General Public 6731(b)

Report the amount of expenditures made for these purposes.

Elderly and Handicapped 6731(b)

Report the amount of expenditures made for these purposes.

Other

Report the amount of expenditures made for purposes for which a specific reporting category is not otherwise provided.

Other Expenditures:

Other Expenditures

Report the amount of expenditures made for any purposes not provided for in another reporting category.

CTSA 6730(d), 6731(d), and 6731.1

Report the amount of expenditures made for these purposes.

Total Expenditures

The electronic report will calculate **Total Expenditures**. If preparing a paper report, sum all expenditure amounts reported on this form.

Schedule of Allocations, Expenditures and Purposes Regarding the State Transit Assistance Fund - Summary of Claimants Forms:

The purpose of this form is to summarize the allocations and expenditures made by the transportation planning agency to claimants of the State Transit Assistance Fund.

Specific Instructions

Report the allocations and expenditures to the transportation planning agency and enter the information in the **Transportation Planning Agency** column. The electronic report will calculate **County Totals, City Totals, All Other Claimants Totals**, and **Total All Claimants**. If preparing a paper report, sum the allocation and expenditure reporting categories from all **County Totals, City Totals**, and **All Other Claimants Totals** forms and enter the result in the respective total column on the **Summary of Claimants Form**. Calculate the **Total All Claimants** by summing the allocations and expenditures reported in the **Transportation Planning Agency, County Totals, City Totals**, and **All Other Claimants Totals** column on this form.

Allocations:

Article 4:

Operating Costs 6730(a)

Report the amount of allocations made for these purposes.

Capital Costs 6730(b)

Report the amount of allocations made for these purposes.

Rail Services Subsidy 6730(c)

Report the amount of allocations made for these purposes.

Specialized Services 6731(c)

Report the amount of allocations made for these purposes.

Other

Report the amount of allocations made for any purposes for which a specific reporting category is not otherwise provided.

Article 8:

AMTRAK 6731(a)

Report the amount of allocations made for these purposes.

General Public 6731(b)

Report the amount of allocations made for these purposes.

Elderly and Handicapped 6731(b)

Report the amount of allocations made for these purposes.

Other

Report the amount of allocations made for purposes for which a specific reporting category is not otherwise provided.

Schedule of Allocations, Expenditures and Purposes Regarding the State Transit Assistance Fund - Summary of Claimants Forms - (Continued):

Other Allocations:

Other Allocations

Report the amount of allocations made for these purposes.

CTSA 6730(d), 6731(d), and 6731.1

Report the amount of allocations made for these purposes.

Total Allocations

The electronic report will calculate **Total Allocations**. If preparing a paper report, sum all allocation amounts reported on this form.

Expenditures:

Article 4:

Operating Costs 6730(a)

Report the amount of expenditures made for these purposes.

Capital Costs 6730(b)

Report the amount of expenditures made for these purposes.

Rail Services Subsidy 6730(c)

Report the amount of expenditures made for these purposes.

Specialized Services 6731(c)

Report the amount of expenditures made for these purposes.

Other

Report the amount of expenditures made for any purposes for which a specific reporting category is not otherwise provided.

Article 8:

AMTRAK 6731(a)

Report the amount of expenditures made for these purposes.

General Public 6731(b)

Report the amount of expenditures made for these purposes.

Elderly and Handicapped 6731(b)

Report the amount of expenditures made for these purposes.

Other

Report the amount of expenditures made for purposes for which a specific reporting category is not otherwise provided.

Schedule of Allocations, Expenditures and Purposes Regarding the State Transit Assistance Fund - Summary of Claimants Forms - (Continued):

Other Expenditures:

Other Expenditures

Report the amount of expenditures made for any purposes for which a specific reporting category is not otherwise provided.

CTSA 6730(d), 6731(d), and 6731.1

Report the amount of expenditures made for these purposes.

Total Expenditures

The electronic report will calculate **Total Expenditures**. If preparing a paper report, sum all expenditure amounts reported on this form.

Transportation Planning Agencies Financial Transactions Report Instructions

Schedule of Agency Long-Term Debt Form:

All transportation planning agencies that had revenue bonds, lease obligations, or other loans authorized and/or outstanding during the reporting year must complete this form. Indicate the type of debt for each authorization. Make additional copies of this form as needed.

General Instructions:

The purpose of this form is to report all indebtedness of the agency. Report long-term such as revenue bonds, certificates of participation, leases payable, notes payable, and other long-term debt of the agency.

Specific Instructions:

Information reported for each debt must be consistently reported throughout the term of the bond. It is important to properly classify the type of debt and purpose for each new issuance. The information reported will be published as reported by the agency until maturity. You will not be able to modify this information on the electronic report once established.

Use a separate form for each debt issued. Report only the principal payments of debt service on this form.

Refunding bond issues should be reported in addition to the original issue that will be refunded until the original issue is "called" and redeemed. Once the original issue has been legally extinguished or "defeased" through the establishment of a trust, the original issue should no longer be reported.

Forwarded from Prior Year

The electronic report will carry forward information from the prior year report for each type of debt reported. If preparing a paper report, you should enter "Yes" if you previously reported this debt. Enter "No" if you have not previously reported this debt.

Indicate Type of Debt

Identify the type of debt that was issued.

Year of Authorization

Enter the year authorized.

Principal Amount Authorized

Enter the total amount authorized whether or not the amount was fully issued.

Principal Amount Issued

Enter the total amount issued during the fiscal year.

Purpose of Issue

Provide a brief description of the purpose for which the debt was issued.

Beginning Maturity Dates

Enter the first maturity date for the debt issued.

Schedule of Agency Long-Term Debt Form - (Continued):

Ending Maturity Dates

Enter the last maturity date for the debt issued.

Principal Amount Unmatured, Beginning of the Fiscal Year

The electronic report will calculate the amount of Unmatured **Principal, Beginning of the Fiscal Year**. If preparing a paper report, enter the amount reported as **Principal Amount Unmatured, End of the Fiscal Year** on the agency's prior year report.

Adjustments

Provide a brief explanation for any adjustments made.

Adjustments Made During the Fiscal Year

Enter any adjustments to principal made during the fiscal year.

Principal Issued During the Fiscal Year

Enter the total amount issued during the fiscal year to date.

Principal Amount Matured During the Fiscal Year

Enter the amount of principal paid during the fiscal year. Do not include the current portion of principal amounts that are payable in the following fiscal year.

Principal Amount Defeased During the Fiscal Year

Enter the principal amount defeased during the current fiscal year.

Principal Amount Unmatured, End of Fiscal Year

The electronic report will calculate **Principal Amount Unmatured, End of Fiscal Year**. If preparing a paper report, sum **Principal Amount Unmatured, Beginning of Fiscal Year**, **Adjustments**, **Principal Amount Issued** minus **Principal Amount Matured**, and **Principal Amount Defeased during the Fiscal Year**, and enter the result on this line.

Transportation Planning Agencies Financial Transactions Report Instructions

Local Sales Tax Expenditures by Purpose Form:

The purpose of this form is to report transactions of special districts with the authority to administer a voter-approved sales tax levy for the purpose of providing public transportation or street and highway improvements must complete this form.

Specific Instructions:

Report in the **Special Taxing Authority** column the amounts that the authority expended during the fiscal year for the various purposes listed. Report in the **Allocations to Other Local Agency Claimants** column, the amount of funds provided by the authority to other local agencies for the purposes listed. Do not report the expenditures of Local Transportation Fund or State Transit Assistance Fund monies on this form. Do not report the sales tax expenditures of other local agencies on this form.

The electronic report will calculate all **Total Expenditures** and **Totals**. If preparing a paper report, sum the **Special Taxing Authority** and **Allocations to Other Local Agency Claimants** columns across reporting categories and enter the result in the **Totals** column.

Expenditures:

Administration

Report the amount of expenditures made for these purposes.

Streets and Roads

Report the amount of expenditures made for these purposes.

Pedestrian and Bike

Report the amount of expenditures made for these purposes.

Rail Projects

Report the amount of expenditures made for these purposes.

Public Transit

Report the amount of expenditures made for these purposes.

Paratransit

Report the amount of expenditures made for these purposes.

Capital Projects

Report the amount of expenditures made for these purposes.

Debt Service

Report the amount of expenditures made for these purposes.

Air Pollution

Report the amount of expenditures made for these purposes.

Contributions to Others

Report the amount of expenditures made for these purposes.

Other

Report the amount of expenditures made for any purposes for which a specific reporting category is not otherwise provided.

Local Sales Tax Expenditures by Purpose Form - (Continued):

Total Expenditures

The electronic report will calculate **Total Expenditures**. If preparing a paper report, sum all expenditure amounts reported in each respective column of this form.

Transportation Planning Agencies Financial Transactions Report Instructions

Statement of Revenues, Expenditures and Changes in Fund Balance - SAFE Form:

The purpose of this form is to report the revenues, expenditures and changes in fund balance of the Service Authority for Freeway Emergencies (SAFE). Each transportation planning agency that administers a SAFE must complete this form.

Specific Instructions:

Identify that this form is being prepared for a SAFE. If preparing a paper report, enter the word SAFE in the space provided.

Revenues:

Vehicle Registration Fees

Report the monies received from the California Department of Motor Vehicles pursuant to Streets and Highways Code section 2550 et seq., for the purpose of implementing a freeway motorist aid system.

Interest

Report all interest revenue from any source.

Other/Miscellaneous Funds

Report any other revenues received for use by the agency.

Total Revenues

The electronic report will calculate **Total Revenues**. If preparing a paper report, sum **Vehicle Registration Fees**, **Interest**, and **Other /Miscellaneous Funds**.

Expenditures:

Salaries, Wages, and Benefits

Report pay and allowances due employees in exchange for labor received. Include allowances not arising from performance of work; such as vacation, sick leave, jury duty, and holidays that are classified as fringe benefits. Also include payments or accruals to others on behalf of an employee: insurance companies, government, and payments directly to an employee for something other than performance of work.

Services and Supplies

Report Labor and other work provided by outside organizations for fees and related expenses. Include tangible products obtained from outside suppliers or manufactured internally. This account is used for materials and supplies issued from inventory and those purchased for immediate use.

Interest

Report any interest expenditures.

Debt Service

Report any principal payments made on debt issued.

Capital Outlay

Report the costs of constructing or acquiring major capital facilities.

Statement of Revenues, Expenditures and Changes in Fund Balance - SAFE Form – (Continued):

All Other

Report any other expenditures not included in a reporting category otherwise provided.

Total Expenditures

The electronic report will calculate **Total Expenditures**. If preparing a paper report, enter the sum of all **Expenditures** reporting categories listed.

Excess (Deficiency) of Revenues Over (Under) Expenditures

The electronic report will calculate this amount. If preparing a paper report, subtract **Total Expenditures** from **Total Revenues** and enter the difference on this line.

Other Sources and (Uses):

Operating Transfers In

Report transfers from other funds of the agency.

Operating Transfers Out

Report transfers to other funds of the agency.

Other Sources (Uses)

Report other proceeds and uses of funds other than operating transfers.

Total Other Sources (Uses)

The electronic report will calculate **Total Other Sources (Uses)**. If preparing a paper report, enter the sum of **Operating Transfers In**, **Operating Transfers Out**, and **Other Sources (Uses)**.

Excess (Deficiency) of Revenues and Other Sources Over (Under) Expenditures and Other Uses

The electronic report will calculate this amount. If preparing a paper report, sum **Excess (Deficiency) of Revenues Over (Under) Expenditures** and **Total Other Sources (Uses)** and enter the result on this line.

Equity, Beginning of Year

The electronic report will carry forward the **Equity, End of Year** from the prior year's report. If preparing a paper report, enter the amount reported as **Equity, End of Year** from the prior year's report. This amount must agree with the amount reported in the prior year report. Any adjustment to ending equity must be reported as a **Prior Period/Other Adjustment**. If this is the first report prepared by the agency, or the agency did not file a report in the prior year, enter the prior year's ending equity amount on the **Prior Period /Other Adjustments** line.

Prior Period /Other Adjustments

Report any prior period adjustments resulting from the agency's audit or the correction of an error in the agency's prior year's report.

**Statement of Revenues, Expenditures and Changes in Fund
Balance - SAFE Form – (Continued):**

Equity, End of Year

The electronic report will calculate **Equity, End of Year** from the agency's prior year's report. If preparing a paper report, enter the sum of **Excess (Deficiency) of Revenues and Other Sources Over (Under) Expenditures and Other Uses, Equity, Beginning of Year, and Prior Period /Other Adjustments** on this line.

Transportation Planning Agencies Financial Transactions Report Instructions

Balance Sheet Accounts - SAFE Form:

The purpose of this form is to report balance sheet accounts for the Service Authority for Freeway Emergencies (SAFE). Each transportation planning agency that administers a SAFE must complete this form.

Specific Instructions:

Identify that this form is being prepared for a SAFE. If preparing a paper report, enter the word SAFE in the space provided.

Assets:

Cash and Investments

Report money, including instruments generally used and accepted as money, on hand or in banks.

Accounts Receivable

Report the unallocated portion of earned revenues for which a receivable account is not otherwise provided.

Interest Receivable

Report any interest owed to the agency from any source.

Due from Other Funds

Report any amount owed to the fund from other agency funds.

Due from Other Agencies

Report any amount owed to the fund from other agencies.

Other Assets

Report any other assets of the agency.

Total Assets

The electronic report will calculate **Total Assets**. If preparing a paper report, enter the sum of **Cash and Investments**, **Accounts Receivable**, **Interest Receivable**, **Due From Other Funds**, **Due From Other Agencies**, and **Other Assets**.

Liabilities:

Accounts Payable

Report amounts owed for goods and services received, and for judgments against the agency.

Due to Other Funds

Report amounts owed to other funds of the agency.

Due to Other Agencies

Report amounts owed to other agencies.

Other Liabilities

Report all liabilities for which an account is not otherwise provided.

Balance Sheet - SAFE Form - (Continued):

Total Liabilities

The electronic report will calculate **Total Liabilities**. If preparing a paper report, enter the sum of **Accounts Payable, Due To Other Funds, Due to Other Agencies, and Other Liabilities. Fund Equity**:

Contributed Capital

Report the permanent fund capital contributed to a proprietary fund.

Investment in Fixed Assets

Report the amount invested in general fixed assets.

Retained Earnings

Report the amount of accumulated earnings of a proprietary fund either restricted or unrestricted.

Reserved

Report the restricted amount of either the fund balance or retained earnings of the fund.

Unreserved Undesignated

Report the amount of fund balance or retained earnings for which there is no restriction or tentative plan.

Total Fund Equity

The electronic report will calculate **Total Fund Equity**. If preparing a paper report, enter the sum of **Contributed Capital, Investment in Fixed Assets, Retained Earnings, Reserved, Unreserved Designated, and Unreserved Undesignated**.

Total Liabilities and Equity

The electronic report will calculate **Total Liabilities and Equity**. If preparing a paper report, enter the sum of **Total Liabilities** and **Total Fund Equity**.

Transportation Planning Agencies Financial Transactions Report Instructions

Excerpts from the California Government Code, Public Utilities Code, and the California Code of Regulations Relating to Transportation Planning Agencies

Government Code Sections

- 12463 (a) The Controller shall compile, publish, and make publicly available on the Controller's Internet Web site, in a format that may be printed and downloaded, reports of the financial transactions and information on annual compensation, consistent with subdivision (l) of Section 53892, of each county, city, and special district, respectively, within this state, together with any other matter he or she deems of public interest. The reports shall include the appropriations limits and the total annual appropriations subject to limitation of the counties, cities, and special districts. The reports to the Controller shall be made in the time, form and manner prescribed by the Controller.
- (b) Effective January 1, 2005, the Controller shall compile and publish reports of the financial transactions of each county, city, and special district pursuant to subdivision (a) on or before August 1, September 1, and October 1 respectively, of each year following the end of the annual reporting period. The Controller shall make data collected pursuant to this subdivision available upon request to the Legislature and its agents, on or before April 1 of each year.
- 12463.1 (a) The Controller shall appoint an advisory committee consisting of seven local governmental officers to assist him or her in developing complete and adequate records.
- (b) Whenever, in the opinion of the advisory committee and the Controller, the public welfare demands that the reports of the financial transactions of a district other than a school district be published, the Controller shall notify the district that reports of its financial transactions are required to be furnished to him or her pursuant to Article 9 (commencing with Section 53890) of Chapter 4 of Part 1 of Division 2 of Title 5. **A public entity, agency, board, transportation planning agency designated by the Secretary of Transportation pursuant to Section 29532, or commission provided for by a joint powers agreement pursuant to Chapter 5 (commencing with Section 6500) of Division 7 of Title 1,** and nonprofit corporation as defined in subdivision (d), shall be deemed a district within the meaning of this section. The Controller shall compile and publish these reports pursuant to Section 12463.
- (d) For purposes of this section, "nonprofit corporation" means any nonprofit corporation (1) formed in accordance with the provisions of a joint powers agreement to carry out functions specified in the agreement; (2) that issued bonds, the interest on which is exempt from federal income taxes, for the purpose of purchasing land as a site for, or purchasing or constructing, a building, stadium, or other facility, which is subject to a lease or agreement with a local public entity; or (3), wholly owned by a public agency.
- 53890 As used in this article, "local agency" means any city, county, any district, and any community redevelopment agency required to furnish financial reports pursuant to Section 12463.1 or 12463.3.

Transportation Planning Agencies Financial Transactions Report Instructions

Government Code Sections - (Continued)

53891 The officer of each local agency who has charge of the financial records shall furnish to the Controller a report of all the financial transactions of the local agency during the next preceding fiscal year. The report shall be furnished within 90 days after the close of each fiscal year and shall be in the form required by the Controller. If the report is filed in electronic format as prescribed by the Controller, the report shall be furnished within 110 days after the close of each fiscal year. However, in the case of local agencies filing annual financial materials with the California Health Facilities Commission or any successor thereto pursuant to Section 128735 of the Health and Safety Code, the audited report shall be furnished within 120 days after the close of each fiscal year. Further, whenever a community redevelopment agency files annual report with the Controller pursuant to Section 33080 of the Health and Safety Code, the report shall be furnished within six months of the end of the agency's fiscal year.

The Controller shall prescribe uniform accounting and reporting procedures that shall be applicable to all local agencies except cities, counties, and school districts, and except for local agencies which substantially follow a system of accounting prescribed by the Public Utilities Commission of the State of California or the Federal Energy Regulatory Commission. The procedures shall be adopted under the provisions of Chapter 3.5 (commencing with Section 11340) of Part 1 of Division 3 of Title 2. The Controller shall prescribe the procedures only after consultation with and approval of a local governmental advisory committee established pursuant to Section 12463.1. Approval of the procedures shall be by majority vote of the members present at a meeting of the committee called by the chairperson thereof.

53894 An officer of a local agency willfully and knowingly rendering a false report is guilty of a misdemeanor.

53895 An officer of a local agency who fails or refuses to make and file his report within 20 days after receipt of a written notice of the failure from the Controller shall forfeit to the State: one thousand (\$1,000), two thousand five hundred (\$2,500), or five thousand dollars (\$5,000) based on the agency's prior year total revenue. Upon the request of the Controller, the Attorney General shall prosecute an action for such forfeitures in the name of the people of the State of California.

53896 An officer of a local agency willfully refusing to make such report is guilty of a misdemeanor.

Public Utilities Code Section

99406 Expenditures of moneys received for streets and highways purposes under this article shall be reported to the Controller by way of inclusion of information regarding those expenditures in the report prepared pursuant to Chapter 4 (commencing with Section 2150) of Division 3 of the Streets and Highways Code.

The Controller shall also prepare a summary of those expenditures, which shall include a list of the jurisdictions for which funds have been allocated for streets and roads under this article, the amount of the allocations, and the total funds made available to each jurisdiction pursuant to Article 3 (commencing with Section 99230). The Controller shall submit the report annually to the Legislature commencing January 1, 1989

Transportation Planning Agencies Financial Transactions Report Instructions

California Code of Regulations

6660 Report to the Controller.

Each transportation planning agency, county transportation commission and the San Diego Metropolitan Transit Development Board shall submit, within 90 days after the end of the fiscal year an annual financial transactions report to the Controller pursuant to Public Utilities Code Section 99406. The report shall include:

- (a) A summary of the local transportation fund pursuant to Article 3 commencing with Public Utilities Code Section 99230 and the state transit assistance fund pursuant to Article 6.5 including:
 - (1) The apportionment of each area as determined pursuant to Section 6644.
 - (2) A listing of final allocations identified by claimant and purpose, for the local transportation and state transit assistance funds.
 - (3) The beginning fund balance, the amounts and sources of revenues, the amount of expenditures from the funds, including the expenditures of earned interest transferred out of the fund and the analysis of the ending fund balances.
 - (4) The report shall contain the financial data in the time, manner and form prescribed by the Controller for this purpose.
- (b) The Controller shall compile the information contained in these reports into an annual report to the Legislature as required in Public Utilities Code Section 99406.
 - (1) This annual report in subdivision (b) may be combined with the State Controller's annual report pursuant to Public Utilities Code Section 99243.5.

Transportation Planning Agencies Financial Transactions Report Instructions

Reprinted from the Transportation Development Act
Statutes and California Code of Regulations, January 2000, page 3.
(Courtesy of the California Department of Transportation)

TRANSPORTATION DEVELOPMENT ACT

SUMMARY OF LTF ALLOCATION PURPOSES AND PRIORITIES

<u>PRIORITY</u>	<u>PURPOSE, PUC SECTION</u>	<u>ELIGIBLE CLAIMANTS</u>	<u>AMOUNT AVAILABLE</u>
1	TDA administration, 99233.1	County Auditor and the TPA	As necessary
2	Planning and programming, 99233.2	MTC, TRPA, Orange CTC, Riverside CTC, San Bernardino CTC, Placer County TPA, Nevada County TPA, Santa Cruz County RTC, El Dorado County TPA, Monterey County TPA Ventura CTC LACMTA Southern California Association of Governments	Up to 3% of revenues Up to 2% of revenues Up to 1% of revenues Up to 3/4 of 1% and not more than \$1 million of revenues
3	Pedestrian and bicycle facilities, 99233.3, 99234	Counties and cities	Countywide, up to 2% of remaining money
4	Rail passenger service operations and capital improvements, 99233.4 and 99234.9	Counties, cities, CTC's or operators	Up to area apportionment
5	Long-term planning, 99233.5(a)	San Diego Association of Governments	Up to 2% of remaining money in areas of the 2 transit development boards
	San Diego MTDB administrative and planning functions, construction and acquisition programs, 99233.5(b)	San Diego Metropolitan Transit Development Board	Up to 10% of remaining money for area of MTDB
6	Community Transit Services, Article 4.5, 99233.7	Cities, counties, operators and CTSA's	Countywide, up to 5% of remaining money
7	<u>Article 4-Public Transportation.</u> , 99233.8 Support of public transportation systems, 99260(a), 99262 Aid to research and development projects, 99260(b) Grade separation projects, 99260(c) Peak hour service contract, 99260.2(a) Rail passenger ticket purchases, 99260.2(b) Payments to railroad corporation, 99260.5 Rail passenger service, 99260.6, 99234.9 Claims for separate service to elderly and handicapped, 99260.7	Operators Operators Operators Transit Districts Transit Districts, cities, counties Cities and counties, CTC, Operator Cities and counties in joint power entities	Up to area of apportionment Up to area of apportionment Up to area of apportionment Up to area of apportionment Up to area of apportionment Up to area of apportionment
8	<u>Article 8-Other Allocation.</u> , 99233.9 Local streets and roads-pedestrian and bicycle projects, 99400(a), 99402, 99407 Rail Passenger service operations and capital improvements, 99400(b) Public or special group transportation service contract, 99400 (c,d,e) Multi-modal transportation terminal, 99400.5 Express bus and van pool services, 99400.6	Cities and counties where not restricted per Sect. 99232 Cities and counties Transit Districts, cities and counties Cities and counties County of San Diego	Up to area of apportionment Up to area of apportionment Up to area of apportionment Up to area of apportionment Up to area of apportionment

NOTES: Claims under Article 4 and Article 8 do not have any priority order. Area of apportionments are discussed in Section 99231.